

CITY OF WEST RICHLAND
Benton County, Washington
January 1, 1992 Through December 31, 1993

Schedule Of Findings

1. Public Resources Should Only Be Used For Public Purposes

The City of West Richland uses prisoners from the Coyote Ridge Corrections Center to supplement their maintenance work force. The maintenance supervisor for the city directed these prisoners to:

- a. Work on the irrigation system at his personal residence.
- b. Clean a fork lift belonging to him.
- c. Clean and paint a fuel tank belonging to him.

The Intergovernmental Cooperation Agreement between Department of Corrections and the City of West Richland states in part:

The purpose of this agreement is to provide the master terms and conditions between the parties to employ state adult offenders in work crew projects for the Contractor (City of West Richland), pursuant to RCW 72.09.100

RCW 9A.80.010 states in part:

- (1) A public servant is guilty of official misconduct if, with intent to obtain a benefit . . .
 - (a) He intentionally commits an unauthorized act . . .
- (2) Official misconduct is a gross misdemeanor.

RCW 9A.20.021 states in part:

. . . (2) Gross misdemeanor. Every person convicted of a gross misdemeanor defined in Title 9A RCW shall be punished by imprisonment in the county jail for a maximum term fixed by the court of not more than one year, or by a fine in an amount fixed by the court of not more than five thousand dollars, or by both such imprisonment and fine

Using prisoners to perform labor, other than for the city, is a breach of the contract with the Department of Corrections, and may be a criminal violation of RCW 9A.80.010.

Further, such use deprives the city of the value of the labor which would have been provided to the city had the prisoners been used for public purposes.

We recommend public resources be used only for public purposes. We further recommend the Washington State Office of the Attorney General and the Benton County Prosecuting Attorney review this matter and take what ever action is deemed necessary under the circumstances. Any compromise or settlement of this claim must be approved in writing by the Attorney General and State Auditor as directed by RCW 43.09.260.

2. The City Should Limit Expenditures To Appropriations And Amend Budget During Fiscal Year Affected

The city allowed expenditures to exceed appropriations in 1992 for the Public Works Trust Fund (420) by \$30,000. In addition, the city improperly amended the 1992 and 1993 budget in the following year. Since the city did not amend its 1992 and 1993 budget until the following year, the city in fact made expenditures before they were authorized by the city council.

Excess expenditures are contrary to the limitations contained in RCW 35A.33.120, which states in part:

... The expenditures as classified and itemized in the final budget shall constitute the city's appropriations for the ensuing fiscal year . . . the expenditures of city funds or the incurring of current liabilities on behalf of the city shall be limited to the following:

(1) The total amount appropriated for each fund in the budget for the current fiscal year

In addition, RCW 35A.33.125 states in part:

Liabilities incurred by any officer or employee of the city in excess of any budget appropriation shall not be a liability of the city. The clerk shall issue no warrant and the city council or other authorized person shall approve no claim for an expenditure in excess of the total amount appropriated for any individual fund

These excess expenditures and untimely budget amendments appear to have resulted from the failure of city officials to monitor expenditures and compare them to appropriations.

By allowing expenditures to exceed appropriations, management of public resources is hindered. Allowing expenditures to exceed appropriations weakens the budget process and associated internal controls over public expenditures. Regular comparisons of expenditures and appropriations are necessary for effective budgetary controls.

We recommend the City of West Richland maintain expenditures at or below authorized appropriations, and if necessary amend the budget in a timely manner.